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From:

Sent: Wednesday, December 19, 2012 8:23:48 AM

To:

Cc:

Subject: RE: Confirmation of IRS's position regarding whether reasonable cause can also be considered in a partnership-level proceeding

You are correct that IRS position is that the partnership's reasonable cause is a defense that may be raised at the partnership level (based on the state of mind and actions of the managing general partners). We do not follow Clearmeadow.